PART IV

Section 1-C

GENERAL STATUTORY RULES AND STATUTORY ORDERS ISSUED BY THE CENTRAL GOVERNMENT AND ORDERS MADE BY THE PRESIDENT AND REPUBLISHED BY THE STATE GOVERNMENT.

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Post Box No. 7100
Indraprastha Marg,
New Delhi 110002.
Dated 28th January 1978.

NOTIFICATION

(Chartered Accountants)

No. 1 CA (71)/74: In exercise of the powers conferred by sub-section (1) of Section 30 of the Chartered Accountants Act, 1949, (XXXVIII of 1949), the Council of the Institute of Chartered Accountants of India has made the following amendments to the Chartered Accountants Regulations, 1964, the same having been previously published and approved by the Central Government as required under sub-section (3) of the said section.

Post Graduate Course in Corporate Management in the said Regulations:—

I. In Regulation 179 dealing with "Higher training for members" the words "Schedules 'C' and 'D'" be substituted in place of the existing words "Schedule 'C'".

II. After Schedule 'C' insert the following as Schedule 'D'—:

"SCHEDULE 'D'"

Post Graduate Training

1. Corporate Management Course:

The Corporate Management Course shall include a course of theoretical training and knowledge and a certificate in the appropriate Form shall be granted to those who qualify for the same, as hereinafter provided.

2. *Administration :*

Notwithstanding anything contained in Regulation 152, the Corporate Management Course shall be in charge of a Committee appointed by the Council for the purpose, whose functions shall include holding of the examination, admission thereto, appointment and selection of examiners prescription of books for the guidance of candidates, declaration of results and other allied matters.

3. *Admission to the Course :*

(1) No candidate shall be admitted to the course unless he is a member of the Institute.

(2) The course shall be divided into three parts. Parts I & II shall deal with written examinations in prescribed subjects and Part III with the submission of dissertation on any one of the areas specified by the Committee.

(3) Every candidate for admission to Parts I & II of the Course shall apply for registration at least 6 months before the commencement of the respective examination and shall pay a fee of one hundred rupees for each of the examinations.

(4) A candidate who has passed the part I examination shall be permitted to proceed to part II of the course. Provided he shall be permitted to sit for the Part II examination only after he has submitted the case study project.

(5) A candidate shall be permitted to submit the dissertation as required in part III only after passing at the Part II examination.

4. **Papers and Syllabus :**

(i) A candidate for the Corporate Management Course shall be examined in the subject comprised in the following two parts :—

PART I

Paper 1—The Human Factor in Management	100 marks
Paper 2—Production & Productivity Management	100 marks
Paper 3—Marketing Management	100 marks
Paper 4—Financial Management	100 marks
Paper 5—Tax Management	100 marks
	500 marks

PART II

Paper 1—Organisation & Management Development	100 marks
Paper 2—Management Control	100 marks

Paper 3—Management Planning:

Section 1-Theory of Planning	100 marks
Section II Practice of Planning	100 marks
Section III-Management Planning for Public Enterprises.	100 marks

Paper 4—Management Audit:

Case Study Project	100 marks
	600 marks

(2) The minimum number of marks required for passing in a part shall be 40% of marks in each paper of the Part and 50% of the total marks for all the papers of that Part.

Provided that the Committee concerned may at its discretion reduce the minimum pass marks upto three marks in one or more papers and upto five marks in aggregate.

PART I

1. 1 The Human Factor in Management.

Scope: The objective of this paper is to give the candidates an insight into certain concepts drawn from Behavioral Sciences like Sociology and Psychology and their applications to the processes of management i.e. planning, controling and organising. While studying the concepts the candidates are urged to continually reflect on the importance of human factor at all stages in the process of management and how they could be applied in the practice of management for better results. In Section II of the paper, the candidates will review the gamut of industrial relations as developed in India today and examine the potentialities of Behavioral Sciences in improving the state of affairs. The examination should not merely test the candidates' knowledge of theory; rather it should test how the concept could be applied to work situations.

Syllabus

Section I

The importance of human factor in management - The basic concepts of human behaviour in work situations Motivation, Morale and Productivity - Behaviour of individuals and group: Formal and Informal - Anatomy of leadership-Socio Pschological dimensions of supervision (leadership)- Styles of leadership and their impact on employees morale and productivity - participative management- Management of change - group dynamics.

Section II

Indu-trial Relations in India : (a) The role of Trade Unions The characteristics of Indian trade unions and their demands, (b) the role of Government : The evolution of labour policy–Tripartite and bipartite consultation Compulsory adjudication & collective bargaining, (c) The role of Management : Recognition of unions & collective bargaining Handling grievances - Consultative management : Joint management councils Works committees – The foundation of behavioral sciences for developing industrial relations skill as an integral part of Management Skills.

Section III

Organisation climate in public sector enterprises – The recruitment, incentive, reward and punishment systems in public sector units and their impact on individual and group motivation and behaviour – Employee productivity in public sector – Characteristics of leadership in public sector – Achivement motivation of public sector managers.

Employer employee relations in public sector units Approaches to participative management–Union leaders as managers–The dual role of the Government as employer and regulator of industrial peace.

1.2 Production and Productivity Management :

Scope: To make the candidate familiar with the basic production processes and to make them appropriate the dimensions of productions decisions and how production forms an integral part of the total corporate management process. Production decisions rather than the procedural details should be emphasised. Further, the candidate are exposed to basic productivity concepts Although these concepts are tied together with production their applications is not confirmed only to production activity; they could be applied to any area of operation Hence the title, Production and Productive Management. This is only an appreciation course and, therefore, the candidates should not be examined in the technical details. They are required to possess a conceptual understanding of the techniques

Syllabus:

Production process and organisation for production–Production operations : Material procurement and control, Product mix, Quality control Material handling, Layout scheduling, Assembling etc Applications of operations Research Techniques like Linear Programming, PERT, Queening Theory, Simulation–Technological obsolescence.

Productivity techniques : Input-output analysis–Measurement of labour and capital productivity-cost benefit analysis-Learning

curve s-Value analysis-Methods analysis; Motion study techniques-Work Measurment techniques.

1.3 Marketing Management.

Scope: To make the candidates familiar with the basic marketing processes and to make them appreciate the dimension of marketing decisions and how marketing forms an integral part of the total corporate management process. Marketing decisions rather than procedural details of selling and distribution should be emphasised.

Syllabus:

Section-I

The marketing process in terms of product customer, channels, price promotion and distribution-marketing mix.

Marketing Decisions:

(a) relating to product: Product line policy, product development, product quality, brand, product obsolescence—

(b) relating to pricing: Different strategies of pricing in the context of the Indian environment—

(c) relating to distribution channels: General Vs. exclusive distribution, national Vs. regional distribution, direct selling vs. intermediates—

(d) relating to customer development; Institutional, rural industrial etc. Customer stratification—

(e) relating to logistics of distribution—

(f) relating to stragegy of promotion—

Marketing Audit—Developing marketing objectives and relating them to over all objectives of the company.

Section II

The Marketing objectives of public sector enterprises. considerations involving pricing differential and discrimination. Product development in public sector units.

Special considerations governing distribution: System of controls and quotas Channels of distribution: Co operative sector, Government agencies Public sector and export maketing Considerations governing marketing consumer products.

Advertising and Public sector products and services. Marketing function vis-avis production function in public sector. The cost benefit analysis of marketing function in public sector.

Evaluation of 'Corporate image' of public sector products and services.

1: 4: Financial Management :

Scope : The paper covers basic concepts and techniques governing the management of company funds. Management of finance involves planning and control of the flow of funds in the organization in terms of investing and financing. The nature of financial control is distinct from accounting control in that it is directly related to managerial decesion making. Therefore the entire treatment of this subject is decision centred and whatever financial analysis that is required is intended to aid top management decision making and should not be viewed as an end in itself.

Syllabus :

Section I

Basic techniques of financial analysis: Fund flow Analysis and patterns of investment and financing—financial ratios and evaluation of financial performance Financial forecasting and preparation of proforma financial statement.

Working capital management: Estimating working capital requirement–Control of working capital Inventory control and control of trade credit Financing of working capital-The new bill market scheme–Optional short term financing.

Long term investment (capital expenditure): Evaluation and control DCF technique-Evaluation of projects by the finaqcial institutions in India.

Long term financing : sources-Negotiations with financial institutions Optimal debt. Cost of capita and investment policy Financial considerations involving the capitalisation structure; Divided policy, Bonus issues, convertible issues, promium issues, preference capital issues.

Valuation of shares in merger negotiations–Valuation of shares of companies not treaded on the exchange Valuation concept-Goodwill.

Section II

Approaches to determining financial objective in terms of ROI in public sector units.

The nature of problem regarding the management of accounts receivable and inventories in public sector units.

Sources of funds for public sector cost of loans, Cost of equity and cost of retained earning. The relevance of debt equity ratio for public sector units.

Capital expenditure evaluation and control in Public sector units Problems involved in determining cash flows Cost benefit analysis.

Policies and strategies governing equity participation in Public sector units, Foreign collaboration. Joint sectors.

Approaches to social valuation of shares of companies nationalised.

Social welfare services of public sector units and the question of optimal capitalisation structure Considerations of size and synergy.

1 5 Tax Management :

Scope : The objective of this paper is, to test the candidates prudence and planning ability to keep the incidence of tax to a minimum within the frame work of prevalent tax while laws handling matters affecting corporate management such as business promotion, expansion, diversification and location. Candidates are expected to possess adequate knowledge of the provisions of the relevant Indian Tax Laws.

Syllabus :

1. Tax implications in planning the legal status of business unit : Firm, private limited company and public limited company.

2. Tax implications in (a) receiving foreign collaboration (b) giving collaboration abroad, ie. promoting Indian business abroad, Subsidiaries, outright sale of know-how, equity participation etc.

3. Tax aspects of merger and amalgamation.
4. New industrial establishment and tax planning.
5. Tax implication of holding company vs. conglomerate.
6. Company's (Profits) surtax act and financial planning.
7. Tax incentives and export promotion.
8. Personnel taxation foreign and Indian.
9. Tax aspects of divestment.
10. Tax implications in developing capitalisation structure :

(a) Short term loans, (b) Deposits from public, (c) Term loans (d) Bonus issues, (e) Dividend Policy.

11. Taxation of company in which public are not substantially interested.

PART II

2.1. Organisation and Management Development :

Scope :

Organisation as a continuous and dynamic process provides the framework for the planning and control process to operate an organisation is as effective as the people working in it. Therefore, the personnel development function is inseperable from organisation development. The objective of this paper is to develop a clear understanding of the concepts and techniques centering on this theme.

Syllabus :

Section-I

Organisation as means of implementing corporate planning Relationship between planning and organising Organising process; activity analysis Patterns of Grouping activities-Departmentation-Decision analysis Authority structure and span of supervision-Relational analysis Committee and coordination-organisational hierarchy and communication.

Staffing Positions vs persons-Management of deadwood Manpower planning process Job evaluation techniques for executive and non-executive positions-Manpower need forecasting techniques-performance appraisal systems-Executive skill inventory-Management development practices; Rotation, Special assignment, Training Committees etc.-Developing management succession programme.

Section II

Approaches to management development in public sector units; staffing practices-Conditions of service-Consideration of unit versus seniority-Delegation practices-organisational levels and communication-Job enlargement and ergonomics.

Executive turnover and Executive mobility between private and public sectors.

Management by objectives and performance appraisal in public sector-Problems of management succession in public sector units.

2.2. Management Control :

Scope :

The objective is to introduce the candidates to the basic control concepts so that they may be able to develop control systems relevant to the nature of activity of the organisation.

Syllabus :

Section-I

Concept of control Operations control and Management control -Key variables of managerial performance-Developing objectives standards for measuring the key variables Analysis of inputs in terms of engineered capacity and managed costs-Concept of responsibility budgeting-Reporting system for control-Control of (a) Performance of organisational units Divisions, Departments, Cells etc.,

(b) Control of functions and activities which cut across organisational units like recruitment, training, committee work, product development samples, promotion etc.

Information systems for control-Scope for Computerisation.

Section-II

Problems of communication and control in public sector units-Co-ordination and internal control-Financial and cost control-Budgeting, accounting and audit in public sector units-Delegation and accountability-Authority and responsibility-Measurement of results-Ministerial and Parliamentary control.

2. 3. Management Planning.—

Scope:—The candidates are required not only to be generally familiar with the environmental developments but to be able to relate meaningfully, each development to the corporate planning process i.e. how at the micro level macro policies of the State influence and shape corporate planning. In Paper II candidates are required to study and apply specific planning concepts and techniques.

Syllabus:—

Theory of Planning

Section I—The process of management planning Development planning perspective, long range and short range-Diversification strategy-Synergy-Developing long range (five year) plan and programme budgeting. Research budgeting-Period budgeting Management by objectives.

Quantitative Techniques in planning:

(a) Project planning: ERT and CPM.
(b) Project allocation of resource: Linear Programming
(c) Project decision: Probability Theory in Decision trees
(d) Capital Budgeting-DCF techniques.
(e) Queuing Theory.
(f) Simulation

Section II: Practice of Planning:

The Planning environment.—The socio economic political factors influencing managerial planning Economic planning in India and economic self reliance-Unemployment and the need for employment oriented growth-Foreign exchange position and the need for import substitution, massive R & D programme and exploring new avenues of promoting India's business abroad India's joint ventures abroad-Shifts in India's import policy.

Socialistic policies of the State and their impact on corporate planning.—Industries (Development) Regulation Act Control of Capital Issue act MRTP Act-Relevant portions of the Indian Companies Act affecting constitution of corporate management, management control and transfer of management-Tariff commission and price regulation.

Problem areas involving perspective planning —

1. Promotion of new business Floatation of a subsidiary company floating a new venture under foreign collaboration floating Indian company in foreign countries. The law, practice and procedure relating to formation of companies—Primary steps in the formation of a company, industrial licence, project report contents and sanction of the Government authorities, particularly in case of foreign collaborations. Initial financing and under-writing arrangements, prospectus. Appointment qualifications and remuneration of manager al personnel including directors.

2. *Location* —Analysis of problem involving location of production Units, marketing, service/distribution/units, procurement centres, maintenance centres etc.

3 *Expansions*: through diversification vertical and Horizontal expansion —expansion and decentralisation—Expansion through collaboration—Expansion and Management succession through merger and amalgamation Legal provision governing amalgamation—expansion and public policy.

4. *Stagnation and obsolescence*: Problems of marketing myopia Problems of managerial obsolescence, product/technology/usage obsolescence—problems of financial myopia.

5 *Consolidation* :—Stream-Lining of operations, or product line, control and information systems.

6 *Rehabilitation*: Averting imminent failure—Rehabilitation through merger Rehabilitating a company that has failed—Rehabilitation through government intervention.

Section III Management Planning for Public Enterprise

1. Government participation in industry Social and Political circumstances—Basic considerations governing the form of organisation for public sector enterprises; Government companies, statutory corporation and government departments Constitution of management boards of public sector units.

2. Evaluation of public sector project: The inseparable relationship between pricing, profitability and project evaluation. Pricing policies of public sector units—Considerations involved in pricing—Inclusion of profit element in pricing—Various theories.

Special problems in appraising public projects—concept of social profitability. The present social value of the project. The use of shadow prices and shadow wage rate—Social costs and social benefits The use of discount and social rate of time preference. The use of probability in decision making—Social rate of return. The welfare basis of cost benefit analysis.

3. Problems concerning location of public sector units Economic and political considerations-Determining size of units and economic scale of operations.

4. Problems of organisation for multi-plant, multi-product, public sector units concept of holding company.

5. Marketing considerations governing public private sector competition.

6. Evaluation of public sector performance; Translating the macro economic objectives of the nation (such as growth rate, savings, rate, capital output ration) into micro targets of public sector units in terms of:

(1) Value added (output)
(2) Generation of savings.
(3) Capital formation rate.
(4) Employment generation.
(5) Labour productivity.
(6) Capital output ratio.

In the light of the above evaluating the part played by public sector management in the economic development of the country.

2 4. Management Audit case study Project.

Paper carrying 50 marks for case study and 50 marks for oral examination based on case study. The objective of the case study project is to give an opportunity to the candidate to study in depth the operations of the company selected so as to develop an integrated perspective of the state of affairs of the company and indicate strategy for future development, The project should cover among other things.

1 A study of policies and programme of the company in the different functional areas, over a period of time.

2 Developing some indicators for measuring objectively (as far as possible) the performance of the company in segments and in totality.

3 Identifying managerial strergths and weaknesses (limitations) of the company.

4 Appraising the ambitions and objectives of the top management *vis a-vis* 3 above and the constraints as discussed in paper 2I- of Mangement Planning.

5 Outlining a programme for management gstratey.

Part III

Dissertation Carrying 200 marks

The objective of the dissertation is to give the candidate conceptional and analytical ability in the application of certain management

concepts and techniques to certain specialised sectors of our economy as listed below These specialised sectors are of particular significance in the development of our economy. These sectors will gain increasing importance in the years to come.

The state of management in these sectors generally lags behind that of private sector. In view of their growing importance, it is necessary that adequate attention in terms of management training be paid to such sectors, which in fact do not call for anything new, except meaningful adaptation of known-concepts and techniques of management. As we expect a large number of our members to go into such sectors, we should introduce them to the nature of management in such sectors. Broadly, the dissertation process should involve.

A Developing a historical perspective of the chosen sector indicating clearly the basic linkage of management and economic development.

B Selecting one major unit in the chosen sector for closer examination Studying the functions peculiar to the organisation and identifying the basic management processes.

C Diagnosing some managerial problems.

D Outlining how certain management concepts/techniques, after being adapted could be applied in the solution of the identified problems

The dissertation should be done under the guidance of a person previously approved by the concerned Committee. The guide should be a person who has managerial experience in the chosen fields as approved by the Committee.

Areas for Dissertation (any one only)

1 Management of Public Sector Industrial Enterprises.

2 Management of Financial Institution in India (including commercial banks).

Financial Institutions and Economic Development State Financial Institutions and the Indian Capital market Selecting one Financial Institution for study.

3 Management of co-operative enterprises (Industrial or marketing co operatives) select any one large scale unit for study.

4 Insurance Management (Select any one of the general Insurance companies or one of the divisions of L. I C. for study).

5 Urban Management: (Select one of the big municipalities for study.

6 Hospital Management (any one of the Government Hospitals)

7 Transportation Management (Select any one of the following)

Air India
Indian Airlines.
Any one of Indian Railways (some selected aspects only)
Any State Road Transport Corporation.
Shipping Corporation of India.

8. Union Management (any one major employees Union in India.

9. Management of Educational Administration (any one of the following).

Management in University Administration.

Management of any national institute of higher learning like Research Lab. or Institute, Institute of Higher-Learning, Institute of Technology, Institute of Management, NCAER, Petroleum Research Institute, Indian Institute of Science, Institute of Foreign Trade etc.

10 Management in Public Administration (any one of the following).—

Management of Industrial Development in any one district.
Development of a backward region: Managerial approach
Community Development in a selected block of vitlages
Management of a major irrigation project
Management of family planning promotion.
Management of housing development scheme.
Adult/Rural education scheme.
Agricultural development in a district.
Public works management in a district.
Management of Agro Industry development programme.

5. Conduct of examinations.

(1) The examination may be conducted at such intervals, in such manner and at such time and places, as the Council may direct.

(2) The dates and places of the examination and other particulars shall be notified in the Gazette of India.

6. Application for admission to examination.

An application for admission to the examination shall be made in the prescribed form, a copy of which may be obtained from the Secretary, and together with the prescribed fee, shall be sent so as to reach the Council in accordance with the directions given by it.

Air India
Indian Airlines.
Any one of Indian Railways (some selected aspects only)
Any State Road Transport Corporation.
Shipping Corporation of India.

8. Union Management (any one major employees Union in India.

9. Management of Educational Administration (any one of the following).

Management in University Administration.

Management of any national institute of higher learning like Research Lab. or Institute, Institute of Higher-Learning, Institute of Technology, Institute of Management, NCAER, Petroleum Research Institute, Indian Institute of Science, Institute of Foreign Trade etc.

10 Management in Public Administration (any one of the following).—

Management of Industrial Development in any one district.
Development of a backward region: Managerial approach
Community Development in a selected block of villages
Management of a major irrigation project
Management of family planning promotion.
Management of housing development scheme.
Adult/Rural education scheme.
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7. Refund of fee.

(1) The fee paid by a candidate who has been admitted to an examination shall not, except as otherwise provided in sub-paragraph (2), be refunded.

(2) Where a candidate applies to the Council for the transfer of fee to the next examination on the ground that he was prevented from attending the examination on account of circumstances beyond his control, the Council may permit the fee paid by such candidate to be appropriated towards the fee payable only for the next following examination:

Provided that no such application received after the expiry of fifteen days of the last date of the examination shall be considered.

8 Declaration of result.

(1) A list of successful candidates shall be published in the Gazette of India.

(2) All the candidates shall be informed of the marks obtained in each paper.

9. Action against candidates resorting to unfair means.

If it is reported to the Committee that a candidate has resorted to or has attempted to resort to unfair means for the purpose of passing the examination the Committee shall hold an enquiry and submitted a report to the Council which may, after any further investigation as it may consider necessary, take such disciplinary action against the candidate as it thinks fit:

Provided that an opportunity shall be given to the candidate of being heard before an order adverse to him is passed.

10. Examiners.

The Committee may make such arrangements & may appoint such examiners to sent question papers and value answer books as it may deem fit.

11. Amendment of result.

In any case where it is found that the result of an examination has been affected by error, malpractice, fraud improper conduct or other matter, of whatever nature, the Committee hereinbefore mentioned shall have the power to amend such result in such manner as shall be in accord with the true position and to make such declaration as the Committee shall consider necessary in that behalf.

12. Procedure for evaluation of dissertation.

( ) A candidate intending to prepare dissertation under part III of this course, shall within one month from the date of passing the examination in all the papers of Part III, Intimate the Secretary of the Institute, the subject, selected by him for preparation of discussion. He will also submit a synopsis of the proposed dissertation The Secretary shall, in consultation with the Chairman of the concerned Committee advise the Candidate of any additions, deletions or alterations to be made in preparation of the final dissertation within one month from the date of receipt of the synopsis.

2. The Chairman of the Committee shall then appoint a person to guide the candidate in preparing his dissertation. The guide will be selected from a list of persons drawn for this purpose with the approval of the Committee. The candidate will be advised by the Secretary the name of the person who will guide him in preparing the dissertation.

3. The candidate shall be required to submit the dissertation within nine months from the date of receipt of intimation under 2 above.

4. The dissertation shall be submitted in five copies with a fee of one hundred and fifty rupees which shall not be refundable.

5. The Committee may in appropriate case, extend the time required for submission of the dissertation by a period not exceeding three months.

6. The dissertation shall be in the English language and it is expected to embody the results of the candidate's training and research in the chosen field. The candidate shall submit with the dissertation a brief statement indicating the manner in which his practical experience has been utilised in preparation of the dissertation, and the areas in the dissertation which bring out new factors which would be of value to the management and accounting professions. The candidate shall further submit a statement indicating the sources on which he has relied in preparing his dissertation and the extent to which he has based his study on material obtained from general reference books.

7. On receipt of the dissertation, the Secretary in consultation with the Committee, shall forward the same to a referee or a board of referees (not exceeding three in number) for comments on the quality of the dissertation. The referee/referees so appointed by the Committee shall within two months of the date of receipt of the dissertation, advise whether the dissertation is of sufficiently high degree of merit to deserve approval.

8. The decision of the referee/referees shall be communicated to the candidate by the Secretary after placing the same for consideration of the Committee. In case of any difference of opinion among the referees on the quality and merits of the dissertation, the final decision will be taken by the Committees.

III. Form "33" (as follows) may be added after

Form '32' in Schedule 'A' :—

'Form '33'

(See Paragraph 1 of Schedule 'D')

THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

(Emblem)

Corporate Management Course

This is to certify that .....of..... ...has passed the examinations and also successfully submitted the dissertation for the Corporate Management Course held by the Institute of Chartered Accountants of India.

Given under the Common Seal of the Institute of Chartered Accountants of India, this.....day of.....19.....

(Seal)

Secretary.

P. S. GOPALAKRISHNAN,
Secretary.

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